



## Ohio Revised Code

### Section 2117.18 Personal property taxes, penalties, and interest.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

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Taxes, penalties, and interest placed on a duplicate or added by the county auditor or the tax commissioner because of a failure to make a return or because of a false or incomplete return for taxation shall be a debt of a decedent and have the same priority and be paid as other taxes. Those taxes, penalties, and interest shall be collectible out of the property of the estate either before or after distribution, by any means provided for collecting other taxes. No distribution or payment of inferior debts or claims shall defeat that collection, but the tax, penalty, or interest shall not be added before notice to the executor or administrator, and before an opportunity is given to the executor or administrator to be heard. All taxes omitted by the deceased shall be charged on the tax lists and duplicate in the deceased's name.

In all additions to the personal tax lists and duplicate under this section, each succeeding tax year shall be considered as beginning at the time of the completion of the annual settlement of the duplicate for the previous year with the county treasurer.

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